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Financing and liquidation of the United Nations Transitional Authority in Cambodia

Report of the Secretary-General

Summary

The United Nations Transitional Authority in Cambodia (UNTAC) was established by the Security Council in its resolution 745 (1992) of 23 February 1992. By its resolution 840 (1993) of 15 June 1993, the Council endorsed the results of the elections that had been held in Cambodia from 23 to 28 May 1993.

The present report provides updated information on the status of the UNTAC special account and additional requirements on the financing of UNTAC. The additional requirements are due for the most part to outstanding claims from Governments for goods supplied and services rendered to UNTAC.

The actions taken by the General Assembly at its resumed fifty-second session are set out in paragraph 16 of the report.

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I. Introduction

1. By its resolution 717 (1991) of 16 October 1991, the Security Council decided to establish a United Nations Advance Mission in Cambodia (UNAMIC) immediately after signing of the Agreements on a Comprehensive Political Settlement of the Cambodia Conflict.

2. The Security Council, by its resolution 745 (1992) of 28 February 1992, decided to establish the United Nations Transitional Authority in Cambodia (UNTAC) for a period not to exceed 18 months.

3. The arrival of the Special Representative of the Secretary-General at Phnom Penh on 15 March 1992 marked the initial deployment of UNTAC, which thereupon absorbed UNAMIC.

4. By its resolution 840 (1993) of 15 June 1993, the Security Council endorsed the results of the elections that had been held in Cambodia from 23 to 28 May 1993.

5. It is recalled that section VII and annex I of the previous report of the Secretary-General on the financing and liquidation of UNTAC (A/49/714 and Corr.1 and 2) provided a comparative analysis of expenditures reported in the previous financial performance report ($1,547,851,900 gross) and the revised expenditures ($1,564,509,800 gross) of UNTAC for the period from 1 November 1991 to 30 September 1993, as well as supplementary information on the changes that had taken place since the previous performance report was submitted. The resulting additional requirements amounted to $16,657,900 gross. Section VII and annex III of the previous report included a financial performance report on the initial stage of the liquidation phase of UNTAC from 1 October to 31 December 1993. Of the revised apportionment of $57,732,000 gross, expenditures amounted to $56,453,500 gross, resulting in an unencumbered balance of $1,278,500 gross. Supplementary information thereon was provided in annex IV. Section IX and annex V of the same report included a financial performance report for the second stage of the liquidation of UNTAC for the period from 1 January to 30 June 1994. Of the apportionment of $9,170,600 gross, expenditures amounted to $6,966,500 gross, resulting in an unencumbered balance of $2,204,100 gross. Supplementary information thereon was provided in annex VI.

6. The actions to be taken by the General Assembly at its forty-ninth session in connection with the financing of UNTAC are contained in paragraph 29 of the previous report (A/49/714/Corr.1 and 2) and included, *inter alia*,

(a) The appropriation of $16,657,900 gross ($19,145,800 net) and the assessment thereof on Member States to meet the additional requirements of UNTAC from 1 November 1991 to 31 December 1995;

(b) A decision to set off against the assessment on Member States their respective share in the unencumbered balance of $1,278,500 gross and net for the period from 1 October to 31 December 1993 and the unencumbered balance of $1,094,300 gross ($1,042,100 net) for the period from 1 January to 30 June 1994;

(c) A decision to the effect that income credited to the special account for UNTAC in the amount of $12,969,830 be credited to Member States against their assessments in respect of the additional requirements of UNTAC for the period from 1 November 1991 to 31 December 1995.

7. In paragraph 13 of the related report of the Advisory Committee on Administrative and Budgetary Questions on the financing and liquidation of UNTAC (A/49/867), it was indicated that, in view of the level of unliquidated obligations in the amount of $65,535,900

for the period from 1 November 1991 to 31 December 1995, there was no need for an assessment at that time. It was further indicated that the Secretary-General could report to the General Assembly as necessary prior to the final closing of the accounts on the need for an additional appropriation and/or assessment in the light of developments with regard to contingent-owned equipment.

8. During the forty-ninth session of the General Assembly, the Fifth Committee decided to defer its consideration of the reports of the Secretary-General (A/49/714 and Corr.1 and 2 and Add.1) and the related report of the Advisory Committee (A/49/867), pending the submission by the Secretary-General of the report on the comprehensive evaluation of all aspects of the administration and management of UNTAC, as requested by the Assembly in its resolution 48/255 of 26 May 1994. The requested report was submitted to the Assembly for its consideration at its fifty-first session (A/51/777).

9. The present report provides updated information on the status of the UNTAC special account, revised requirements on the financing of UNTAC, taking into account outstanding claims from Governments for goods supplied and services rendered to UNTAC, in particular for contingent-owned equipment.

II. Financial administration

A. Financial period

10. Appropriations, allotments and expenditures were recorded in the UNTAC accounts by mandate periods.

B. Resources made available and operating costs for the period from 1 November 1991 to 31 December 1995 as at 28 February 1998

11. A summary of resources made available to UNAMIC and UNTAC from inception, the related expenditures, credits returned to Member States and income recorded in the UNTAC special account as at 30 June 1997 are shown in annexes I and II to the present report. The total resources provided by the General Assembly for the period from inception on 1 November 1991 to 31 March 1994 amount to $1,777,100,300 gross ($1,748,478,000 net). As indicated in annex I and described in annexes II and III, the total expenditures for that period amounted to $1,632,478,900 gross ($1,608,769,600 net), inclusive of unliquidated obligations in the amount of $15,673,100 as shown in annex IV. In addition, an amount of $162,345,800 gross ($160,941,600 net) has been credited to Member States.

12. As shown in annexes I and II, interest ($6,944,000) and miscellaneous income ($27,491,000) credited to the special account of UNTAC totalled $34,435,000, inclusive of adjustments arising from unutilized obligations from prior periods. Of that amount $32,562,900 gross ($25,691,600 net) was to be used to cover the appropriation of an equal amount in accordance with paragraph 9 of General Assembly resolution 48/255.

13. As shown in annex I and described in detail in annex II, the resources provided to UNTAC, less the operating costs and after the application of credits to Member States, has resulted in additional requirements of $17,724,400 gross. The additional requirements are due for the most part to outstanding claims from Governments for goods supplied and services rendered to UNTAC under military personnel costs ($32,058,900), including death and disability ($1,277,900) and reimbursement for contingent-owned equipment

($24,378,600), air operations ($2,731,400), supplies and services ($9,777,800), air and surface freight ($4,342,600) and staff assessment ($3,610,600). Supplementary explanations are provided in annex IV.

C. Status of assessed contributions

14. A total net amount of $1,568,169,603 was assessed on Member States in relation to UNAMIC ($33,294,358) and UNTAC ($1,534,875,245) for the period from 1 November 1991 to 30 June 1994. Contributions received for the period as at 31 January 1998 were $32,665,512 for UNAMIC and $1,489,324,108 for UNTAC. Total outstanding assessments amount to $46,179,983, of which $628,846 relates to UNAMIC and $45,551,137 to UNTAC.

D. Application of article IV of the Financial Regulations of the United Nations

15. In paragraph 19 of the previous report of the Secretary-General (A/49/714 and Corr.1 and 2), it was proposed that special arrangements as regards article IV of the Financial Regulations be applied to UNTAC. In paragraph 6 of the related report of the Advisory Committee (A/49/867), it was indicated that the Committee had no objection to this proposal. Final action on the Secretary-General's proposal is pending.

III. Action to be taken by the General Assembly at its fifty-second session

16. The actions to be taken by the General Assembly at its resumed fifty-second session in connection with the financing of UNTAC are as follows:

(a) The assessment on Member States of the amount of $32,562,900 gross ($25,691,600 net) already appropriated by the General Assembly in its resolution 48/255, to be offset by an equal amount from interest and miscellaneous income in accordance with paragraph 9 of resolution 48/255;

(b) The appropriation of the additional amount of $17,724,400 gross ($21,232,600 net) and the assessment thereof to meet the additional requirements of UNTAC;

(c) A decision on the treatment of the balance of the cumulative miscellaneous income of $8,743,400;

(d) A decision that the special arrangements as regards article IV of the Financial Regulations, as described in paragraph 19 of the report of the Secretary-General of 25 November 1994 (A/49/714 and Corr.1 and 2), be applied to UNTAC;

(e) A decision on the treatment of any surplus arising from the eventual liquidation of the remaining obligations in the special account of UNTAC.

Annex I

Financial performance information since inception on 1 November 1991 to 31 December 1995 as at 28 February 1998: summary statement

(Thousands of United States dollars)

	Gross	*Net*
1. Appropriations	1 777 100.3	1 748 478.0
2. Expenditure	1 632 478.9	1 608 769.6
3. Balance (1-2)	144 621.4	139 708.4
4. Credits returned to Member States	(162 345.8)	(160 941.0)
5. Additional requirements (4-3)	(17 724.4)	(21 232.6)
6. Interest income	6 994.0	6 994.0
7. Miscellaneous income		
Unutilized obligations from prior obligations	21 508.0	21 508.0
Other miscellaneous income	5 983.0	5 983.0
Total, line 7	**27 491.0**	**27 491.0**
8. Total available balance (5+6+7)	**16 710.6**	**13 202.4**

Annex II

Resources made available and operating costs for the period from 1 November 1991 to 31 December 1995 as at 28 February 1998

(Thousands of United States dollars)

	Gross	*Net*
A. Summary of resources		
1. Appropriations		
UNAMIC		
1 November 1991-30 April 1992 (resolution 46/198 A)	14 319.2	13 967.3
15 January-30 April 1992 (resolution 46/198 B)	19 257.0	19 204.0
Voluntary contributions in kind	8 036.0	8 036.0
UNTAC		
24 February-14 March 1992 (resolution 46/222 A)	200 000.0	200 000.0
15 March-31 October 1992 (resolution 46/222 B)	606 000.0	600 000.0
1 November 1992-30 April 1993 (resolution 47/209 A)	483 961.2	470 808.5
1 May-31 July 1993 (resolution 47/255)	236 000.0	233 806.6
1 May-30 September 1993 (resolution 47/209 B)	85 000.0	85 000.0
1 September 1993-31 March 1994 (resolution 48/255)	100 000.0	100 000.0
1 September 1993-31 March 1994 (resolution 48/255)	32 562.9	25 691.6
Voluntary contributions in cash	11 492.9[a]	11 492.9[a]
Total, line 1	**1 796 629.2**	**1 768 006.9**
2. Operating costs		
1 November 1991-30 September 1993	1 562 253.4	1 542 415.6
1 October 1993-30 June 1997	70 225.5	66 354.0
Voluntary contributions in kind	8 036.0	8 036.0
Voluntary contributions in cash	11 492.9	11 492.9
Total, line 2	**1 652 007.8**	**1 628 298.5**
3. Credits applied to Member States		
1 November 1991-31 October 1992 (resolution 47/209 A)	(162 345.8)	(160 941.0)
Total, line 3	**(162 345.8)**	**(160 941.0)**
4. Additional requirements (1 less 2 and 3)	(17 724.4)	(21 232.6)

	Gross	*Net*
B. Cash position		
1. Income		
Assessed contributions received		1 521 989.6
Voluntary contributions in cash		11 492.9
Voluntary contributions in kind		8 036.0
Interest income		6 944.0
Miscellaneous income		27 491.0
Total, line 1		**1 575 953.5**
2. Less: total operating costs		
1 November 1991-30 September 1993		1 542 415.6
1 October 1993-30 June 1997		66 354.0
Voluntary contributions in cash		1 492.9
Voluntary contributions in kind		8 036.0
Financial assistance to the Interim Joint Administration (voluntary contributions)		10 000.0
Total, line 2		**1 628 298.5**
3. Operating deficit (1 less 2)		(52 345.0)

[a] Includes voluntary contributions of $26,054 from Luxembourg, $5.1 million from Japan, $1 million from Australia, $2,231,018 from the Netherlands, $100,000 from the Philippines, $1 million from the United Kingdom of Great Britain and Northern Ireland, $2 million from the United States of America, $25,807 from New Zealand and $10,000 from a private donation.

Annex III

Consolidated expenditures since inception on 1 November 1991 to 31 December 1995 as at 28 February 1998

(Thousands of United States dollars)

	(1) Total appropriation	(2) Total expenditures	(3) Variance (1 - 2)
1. Military personnel costs			
(a) Military observers	66 026.8	65 909.3	117.5
(b) Military contingents	388 768.5	395 288.4	(6 519.9)
(c) Other costs pertaining to military personnel			
Death and disability compensation	17 000.0	18 277.9	(1 227.9)
Contingent-owned equipment	40 220.0	64 598.6	(24 378.6)
Subtotal	**57 220.0**	**82 876.5**	**(25 656.5)**
Total, line 1	**512 015.3**	**544 074.2**	**(32 058.9)**
2. Civilian personnel costs			
(a) Civilian police	205 072.6	204 298.4	774.2
(b) International and local staff	229 196.9	202 354.8	26 842.1
(c) United Nations Volunteers	1 497.0	—	1 497.0
Total, line 2	435 766.5	406 653.2	29 113.3
3. Premises/accommodation	139 815.3	138 388.5	1 426.8
4. Infrastructure repairs	22.1	—	22.1
5. Transport operations	110 907.5	109 140.3	1 767.2
6. Air operations	132 082.8	134 814.2	(2 731.4)
7. Naval operations	935.3	566.2	369.1
8. Communications	62 629.5	62 037.8	591.7
9. Other equipment	43 722.3	42 567.4	1 154.9
10. Supplies and services	44 766.1	54 543.9	(9 777.8)
11. Election-related supplies and services	17 832.1	17 687.5	144.6
12. Public information programmes	6 210.3	6 137.9	72.4
13. Training programmes	1 289.9	1 279.4	10.5
14. Mine-clearing programmes	7 787.5	7 765.0	22.5
15. Assistance for disarmament and demobilization	3 482.9	3 482.9	—
16. Air and surface freight	58 708.9	63 051.5	(4 342.6)
17. Support account for peacekeeping operations	16 179.1	16 179.7	(0.6)
18. Staff assessment	20 201.1	23 709.3	(3 508.2)
19. Integrated Management Information System	400.0	400.0	—
Gross total, lines 1-19	**1 614 754.5**	**1 632 478.9**	**(17 724.4)**

	(1) Total appropriation	(2) Total expenditures	(3) Variance (1 - 2)
20. Income from staff assessment	(20 201.1)	(23 709.3)	3 508.2
21. Voluntary contributions in kind (budgeted)	—	—	—
Total, lines 20-21	**(20 201.1)**	**(23 709.3)**	**3 508.2**
Gross requirements	1 614 754.5	1632 478.9	(17 724.4)
Net requirements	1 634 955.6	1 656 188.2	(21 232.6)
22. Voluntary contributions in kind (non-budgeted)	8 606.0	8 606.0	—
Total resources	**1 643 561.6**	**1 664 794.2**	**(21 232.6)**

Annex IV

Supplementary explanation of the additional requirements in the consolidated expenditures since inception on 1 November 1991 to 31 December 1995 as at 28 February 1998

1. Military personnel costs

(b) Military contingents

1. Unutilized resources under standard troop cost reimbursement and welfare were offset by additional requirements under rations ($65,400) and emplacement, rotation and repatriation ($6,454,500).

(c) Other costs pertaining to military personnel

2. *Death and disability compensation*. Additional resources of $1,277,900 are required for the settlement of claims received.

3. *Contingent-owned equipment*. Amounts due to troop-contributing Governments for contingent-owned equipment are estimated at $64,598,600, resulting in additional requirements of $24,378,600.

2. Air operations

4. Additional requirements of $2,731,400 are attributable to higher than estimated costs for aviation fuel and lubricants as a result of an increase in the number of hours flown by helicopters during the elections.

3. Supplies and services

5. Additional requirements totalling $9,777,800 relate to claims from Governments for reimbursement of medical supplies ($4,409,500), helmets ($5,358,000) and other supplies ($10,300).

4. Air and surface freight

6. Outstanding claims received from Governments require additional resources for the transport of contingent-owned equipment ($4,342,600).

5. Staff assessment

7. The amount apportioned for this item was lower than actual requirements owing in part to appropriations being provided on a net basis.

Annex V

Unliquidated obligations as at 28 February 1998

(Thousands of United States dollars)

	Amount
1. Military personnel costs	
(a) Military observers	
Travel costs	11.2
(b) Military contingents	
Rations	14.9
(c) Other costs pertaining to military personnel	
Contingent-owned equipment	11.1
Death and disability compensation	6 976.4
Subtotal	**6 987.5**
Total, line 1	**7 013.6**
2. Transport operations	
Spare parts, repairs and maintenance	3 393.7
3. Other equipment	
Spare parts, repairs and maintenance	127.6
4. Air and surface freight	5 138.2
Total, lines 1-4	**15 673.1**